

UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO

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In re:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

Case No. 17 BK 3283-LTS

as representative of

(Jointly Administered)

THE COMMONWEALTH OF PUERTO RICO, *et al.*

Debtors.<sup>1</sup>

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**CERTIFICATE OF SERVICE**

I, Nicholas Vass, depose and say that I am employed by Kroll Restructuring Administration LLC (“*Kroll*”)<sup>2</sup>, the solicitation, notice, and claims agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On December 2, 2022, at my direction and under my supervision, employees of Kroll caused the following documents to be served by the method set forth on the Master Service List attached hereto as **Exhibit A**:

- Thirteenth Interim Application of O’Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, for the Period of June 1, 2021 through September 30, 2021 [Docket No. 22967]

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> Effective March 29, 2022, Prime Clerk LLC changed its name to Kroll Restructuring Administration LLC.

- Notice of Filing of Thirteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of June 1, 2021 through September 30, 2021 [Docket No. 22968]
- Fourteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, for the Period of October 1, 2021 through January 31, 2022 [Docket No. 22969]
- Notice of Filing of Fourteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of October 1, 2021 through January 31, 2022 [Docket No. 22970]
- Fifteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, for the Period of February 1, 2022 through May 31, 2022 [Docket No. 22971]
- Notice of Filing of Fifteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of February 1, 2022 through May 31, 2022 [Docket No. 22972]
- Notice of Submission of Third Amended Plan Supplement and Plan Related Documents by the Puerto Rico Highways and Transportation Authority [Case No. 17-03567, Docket No. 1445; Docket No. 22973]
- Notice of Executory Contracts to be Assumed Pursuant to HTA Title III Plan of Adjustment [Case No. 17-03567, Docket No. 1446; Docket No. 22974]

On December 2, 2022, at my direction and under my supervision, employees of Kroll caused the following documents to be served via first class mail and email on the Notice Parties Service List attached hereto as **Exhibit B**:

- Notice of Executory Contracts to be Assumed Pursuant to HTA Title III Plan of Adjustment [Case No. 17-03567, Docket No. 1446; Docket No. 22974]

On December 5, 2022, at my direction and under my supervision, employees of Kroll caused the following documents to be served via email on the Additional Notice Parties Service List attached hereto as **Exhibit C**:

- Thirteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, for the Period of June 1, 2021 through September 30, 2021 [Docket No. 22967]
- Notice of Filing of Thirteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of June 1, 2021 through September 30, 2021 [Docket No. 22968]
- Fourteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, for the Period of October 1, 2021 through January 31, 2022 [Docket No. 22969]
- Notice of Filing of Fourteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of October 1, 2021 through January 31, 2022 [Docket No. 22970]
- Fifteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, for the Period of February 1, 2022 through May 31, 2022 [Docket No. 22971]
- Notice of Filing of Fifteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of February 1, 2022 through May 31, 2022 [Docket No. 22972]

On December 6, 2022, at my direction and under my supervision, employees of Kroll caused the following documents to be served via first class mail on the Financial Oversight and Management Board, 40 Washington Square South, Office 314A, New York, NY 10012:

- Thirteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as

Representative of Debtors, for the Period of June 1, 2021 through September 30, 2021 [Docket No. 22967]

- Notice of Filing of Thirteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of June 1, 2021 through September 30, 2021 [Docket No. 22968]
- Fourteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, for the Period of October 1, 2021 through January 31, 2022 [Docket No. 22969]
- Notice of Filing of Fourteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of October 1, 2021 through January 31, 2022 [Docket No. 22970]
- Fifteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, for the Period of February 1, 2022 through May 31, 2022 [Docket No. 22971]
- Notice of Filing of Fifteenth Interim Application of O'Neill & Borges LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys to the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtors, for the Period of February 1, 2022 through May 31, 2022 [Docket No. 22972]

Dated: December 7, 2022

/s/ Nicholas Vass  
Nicholas Vass

State of New York  
County of New York

Subscribed and sworn (or affirmed) to me on December 7, 2022, by Nicholas Vass, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ PAUL PULLO

Notary Public, State of New York

No. 01PU6231078

Qualified in Nassau County

Commission Expires November 15, 2026

**Exhibit A**

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company, Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E., and Consolidated Waste Services LLC	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Alexandra Casellas-Cabrera, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com pjime@icepr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	Attn: Daniel Bustos, Chief Development Officer Excelerate Energy Limited Partnership 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Counsel to Atlantic Medical Center, Inc., Camuy Health Services, Inc, Centro de Salud Familiar Dr. Julio Palmieri Ferri, Inc., Ciales Primary Health Care Services, Inc., Corp. de Serv. Médicos Primarios y Prevención de Hatillo, Inc, Costa Salud, Inc., Centro de Salud de Lares, Inc., Centro de Servicios Primarios de Salud de Patillas, Inc., Hospital General Castañer, Inc. and Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Stephen M. Baldini, Brad M. Kahn One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com sbaldini@akingump.com bkahn@akingump.com	Email
Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Thomas P. McLish, Scott M. Heimberg, Allison S. Thornton 2001 K Street, N.W. Washington DC 20006	tmclish@akingump.com sheimberg@akingump.com athornton@akingump.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081/Defendant in Adv Case 19-00014 and Counsel to proposed Intervenor-Defendant Federación de Alcaldes de Puerto Rico, Inc. in Adversary Proceeding 19-00393	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com	Email
Counsel to Salvador Rovira Rodriguez, Salvador Rovira Rodriguez Attorneys at Law and Puerto Rico Legal Advocates, PSC	Alexandra Bigas Valedon	PO Box 7462 Ponce PR 00732-7462	alexandra.bigas@gmail.com	Email
Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE)	Alianza Comunitaria Ambientalista del Sureste, Inc.	Attn: Timmy Boyle Apartado 10140 Humacao PR 00972	acasepr@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Credito Dr. Manuel Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., Cooperativa De Ahorro Y Credito De Ciales, Cooperativa De Ahorro Y Credito Juana Diaz	Almeida & Dávila, P.S.C.	Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757	ealmeida@almeidadavila.com zdavila@almeidadavila.com enrique.almeida@almeidadavila.com	First Class Mail
Counsel to American Federation of State, County and Municipal Employees, Intervenor in Adversary Proceeding 17-00250 and Plaintiff in Adversary Proceeding 18-00134	American Federation of State, County and Municipal Employees	Attn: Judith Rivlin, Teague P. Paterson, & Michael L. Artz 1101 17th Street NW Suite 900 Washington DC 20011	jrivlin@afscme.org tpaterson@afscme.org martz@afscme.org	Email
Federal Agency	AmeriCorps	Attn: Sonali Nijhawan 1201 New York Ave., NW Washington DC 20525		First Class Mail
AmeriNational Community Services, LLC as servicer for the GDB Debt Recovery Authority	AmeriNat	Attn: Mark Fredericks, Francisco De Armas Ponce de Leon Ave. #1519 Firstbank Bldg., Suite 1406 San Juan PR 00908	mfredericks@amerinatls.com fdearmas@ciacpr.com	Email
Counsel to Levy Echeandia Trust, Inmobiliaria Levy, Inc., Francisco Levy Hijo, Inc., Ricardo Levy Echeandia and Lourdes Arce Rivera, and Laura Levy	Andrés L. Córdova	PO Box 195355 San Juan PR 00919-533	acordova@juris.inter.edu	Email
Antilles Power Depot, Inc.	Antilles Power Depot, Inc.	Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190		First Class Mail

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Sistema de Retiro de la Universidad de Puerto Rico, Marathon Asset Management, LP, Solus Alternative Asset Management LP, Sola Ltd, Ultra Master Ltd, Ultra NB LLC, Solus Opportunities Fund 5 LP, AES Puerto Rico, L.P., Arc American, Inc., Duff & Phelps LLC, and Bonistas del Patio, Inc.	Antonetti Montalvo & Ramirez Coll	Attn: Kelly Rivero Alen, Jose L. Ramirez-Coll & Carolina V. Cabrera Bou PO Box 13128 San Juan PR 00908	Jramirez@amrclaw.com Kellyrivero@hotmail.com ccabrera@amrclaw.com	Email
Counsel to Antonio Fuentes González, María Y. Viguie Fernández and the conjugal partnership constituted by them	Antonio Fuentes-González	G.PO Box 7764 Ponce PR 00732-7764	antoniofuentesgonzalez@yahoo.com	Email
Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi-Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Whitebox Term Credit Fund I L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, Defendant 56H, NTT Data EAS, Inc, and NTT Data State Health Consulting LLC, Walter M. Higgins	Arroyo & Rios Law Offices, PSC	Attn: Moraima S. Ríos Robles & Jessica A. Figueroa-Arce PMB 688 1353 Ave. Luis Vigoreaux Guaynabo PR 00966	mrrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com	Email
Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	PO Box 71325 Suite 84 San Juan PR 00936	asociacióngerencialescfse@gmail.com	First Class Mail
Autonomous Municipality of Ponce, creditor and party-in-interest	Autonomous Municipality of Ponce	PO Box 331709 Ponce PR 00733-1709	Marieli.Paradizo@ponce.pr.gov	First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol PO Box 29227 San Juan PR 00929-0227		First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol Urb. Matienzo Cintron Calle Montellano 518 San Juan PR 00923		First Class Mail
Autopistas Metropolitanas de Puerto Rico, LLC	Autopistas Metropolitanas de Puerto Rico, LLC	Attn: Julian Fernandez 48 Carr. 165 Ste. 500 Guaynabo PR 00968-8033	julian.fernandez@metropistas.com gonzalo.alcalde@metropistas.com yanira.belen@metropistas.com	Email
Counsel to Roche Diagnostics Corporation	Barnes & Thornburg, LLP	Attn: David M. Powlen, Esq., Kevin Collins, Esq. 1000 N. West Street Suite 1500 Wilmington DE 19801	david.powlen@btlaw.com kevin.collins@btlaw.com	Email
Counsel to Wal-Mart Puerto Rico, Inc.	Bauza Brau Irizarry & Silva	Attn: Antonio Bauza-Santos, Guillermo J. Silva-Wiscovich PO Box 13669 San Juan PR 00908	antonio.bauza@bioslawpr.com gsilva@bioslawpr.com	Email
Counsel to Mitsubishi Motor Sales of Caribbean, Inc.	Belk & Grovas Law Offices	Attn: James Belk-Arce & Carlos J. Grovas-Porrata PO Box 194927 San Juan PR 00919-4927	belkgrovas@gmail.com	Email
Counsel to the Official Committee of Retired Employees of Puerto Rico & the Official Committee of Retirees	Bennazar, García & Milián, C.S.P.	Attn: A.J. Bennazar-Zequeira, Héctor M. Mayol Kauffmann, Francisco del Castillo Orozco Edificio Union Plaza, Piso 17, Oficina 1701 Avenida Ponce de León #416 Hato Rey, San Juan PR 00918	ajb@bennazar.org bgm.csp@bennazar.org hector.mayol@bennazar.org francisco.delcastillo@bennazar.org	Email
Counsel to Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC	Bermúdez Díaz & Sánchez LLP	Attn: Reggie Diaz Hernandez, Esq. Edificio Ochoa Suite 209 500 Calle de la Tanca San Juan PR 00901	rdiaz@bdslawpr.com	Email
Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., Merrill Lynch Capital Services, Inc., Bank of America Corporation (“BAC”), and BofA Securities, Inc. (“BofAS”)	Bobonis, Bobonis & Rodriguez Poventud	Attn: Carlos Bobonis González, Enrique G. Figueroa-Llinás 129 De Diego Avenue San Juan PR 00911-1927	cbg@bobonislaw.com efl@bobonislaw.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Stephen A. Best, Esq., Benjamin G. Chew, Esq. 601 Thirteenth Street NW Washington DC 20005	sbest@brownrudnick.com bchew@brownrudnick.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Sunni P. Beville, Esq., Tristan Axelrod One Financial Center Boston MA 02111	sbeville@brownrudnick.com taxelrod@brownrudnick.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Oracle America, Inc. and Oracle Caribbean, Inc. Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energia Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson, Esq. & Valerie Bantner Peo, Esq. 55 Second Street, 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com vbantnerpeo@buchalter.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energia Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716	jessica@emmanuelli.law	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energia Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg PO Box 10779 Ponce PR 00732	jessica@emmanuelli.law	Email
Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc, et al. Plaintiff in Adversary Proceeding 18-00091	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg, Esq. Urb. Constanacia 2803 Calle San Francisco Ponce PR 00717	jessica@emmanuelli.law	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energia Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno PO Box 10779 Ponce PR 00732	rolando@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energia Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Wilbert López Moreno, Wendolyn Torres Rivera, Zoe Negron Comas 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716	rolando@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com zoe@emmanuelli.law	Email
Counsel to Med Centro, Inc. formerly Consejo Salud de la Comunidad de la Playa de Ponce, Inc.	Bufete Fernández & Alcaraz CSP	Attn: Ignacio Fernández de Lahongrais Capital Center Sur, Suite 202 Avenida Arterial Hostos #239 San Juan PR 00918-1475	ignacio@bufetefernandezalcaraz.com	Email
Counsel to Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Bufete Rodríguez Miranda, C.S.P.	Attn: María Celeste Rodríguez Miranda PO Box 365072 San Juan PR 00936-5072	mcrm100@msn.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Adam M. Langley, James E. Bailey III Crescent Center, Suite 500 6075 Poplar Avenue Memphis TN 38187	adam.langley@butlersnow.com jeb.bailey@butlersnow.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Christopher R. Maddux & J. Mitchell Carrington 1020 Highland Colony Parkway Suite 1400 Ridgeland MS 39157	chris.maddux@butlersnow.com mitch.carrington@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Martin Sosland and Candice M. Carson 2911 Turtle Creek Blvd. Suite 1400 Dallas TX 75219	martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.com candice.carson@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Stanford G. Ladner 1700 Broadway, 41st Floor New York NY 10019	stan.ladner@butlersnow.com	Email
Counsel to Whitefish Energy Holdings, LLC, Integra Design Group, PSC, Huellas Therapy, Corp. and Procesos de Informatica, Inc., Bacardi International Limited, Bacardi Corporation, Institucion Educativa Nets, LLC, Von Win Capital Management, L.P.	C. Conde & Assoc.	Attn: Carmen D. Conde Torres, Esq. & Luisa S. Valle Castro, Esq. San Jose Street #254 Suite 5 Old San Juan PR 00901-1253	condecarmen@condelaw.com ls.valle@condelaw.com notices@condelaw.com	Email
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Counsel to the QTCB Noteholder Group (Canyon Capital Advisors LLC, River Canyon Fund Management, LLC, Davidson Kempner Capital Management LP, OZ Management LP, OZ Management LP, OZ Management II LP) and to Davidson Kempner Distressed Opportunities Fund L.P., Davidson Kempner Distressed Opportunities International Ltd., Davidson Kempner Institutional Partners, L.P., Davidson Kempner International, Ltd., Davidson Kempner Partners, M.H. Davidson & Co., Gordel Capital Limited, Sculptor Credit Opportunities Master Fund, Ltd. (f/k/a OZ Credit Opportunities Master Fund, Ltd.), Sculptor Enhanced Master Fund, Ltd. (f/k/a OZ Enhanced Mater Fund, Ltd.), Sculptor GC Opportunities Master Fund, Ltd. (f/k/a OZ GC Opportunities Master Fund, Ltd.), Sculptor Capital LP (f/k/a OZ Management LP), Sculptor Master Fund, Ltd. (f/k/a OZ Master Fund, Ltd.), and Sculptor SC II, LP (f/k/a OZSC II L.P.),Canyon Balanced Master Fund, Ltd., Canyon Blue Credit Investment Fund L.P., Canyon Distressed Opportunity Investing Fund II, L.P., Canyon Distressed Opportunity Master Fund II, L.P., Canyon NZ-DOF Investing, L.P., Canyon Value Realization Fund, L.P., Canyon Value Realization MAC 18, Ltd., Canyon-ASP Fund, L.P., Canyon-GRF Master Fund II, L.P., Canyon-SL Value Fund, L.P, EP Canyon LTD, and the Canyon Value Realization Master Fund, L.P.	Correa Acevedo & Abesada Law Offices, PSC	Attn: Roberto Abesada-Agüet, Sergio E. Criado & Rocío Del Mar Valentín Colón Centro Internacional de Mercadeo, Torre II # 90 Carr. 165, Suite 407 Guaynabo PR 00968	ra@calopsc.com scriado@calopsc.com rvalentin@calopsc.com	Email
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Counsel to Debtor (Financial Oversight and Management Board as Representative for the Debtors)	Proskauer Rose, LLP	Attn: Steven O. Weise, Lary Alan Rappaport, Michael A. Firestein 2029 Century Park East Suite 2400 Los Angeles CA 90067-3010	sweise@proskauer.com LRappaport@proskauer.com mfirestein@proskauer.com	Email
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Puerto Rico Fiscal Agency and Financial Advisory Authority	Puerto Rico Fiscal Agency and Financial Advisory Authority	Attn: Mohammad S. Yassin, Christian Sobrino Vega, Carlos Saavedra, Esq., Rocío Valentin, Esq. Roberto Sánchez Vilella (Minillas) Government Center De Diego Ave. Stop 22 San Juan PR 00907	Rocio.Valentin@aafaf.pr.gov	Email
Members of Creditor's Committee	Puerto Rico Hospital Supply	Call Box 158 Carolina PR 00986-0158		First Class Mail
Puerto Rico Industrial Development Company	Puerto Rico Industrial Development Company	Attn: Gabriel Maldonado PO Box 362350 San Juan PR 00936-2350		First Class Mail
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Reliable Equipment Corporation	Reliable Equipment Corporation	Attn: Marylin Del Valle, General Manager, Reliable Equipment Corporation PO Box 2316 Toa Baja PR 00951-2316		First Class Mail
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Counsel to Filsinger Energy Partners, Inc., Attorneys for Edward D. Jones & Corp. and counsel for Puerto Rico AAA Portfolio Bond Fund II, Inc. Puerto Rico AAA Portfolio Bond Fund, Inc. Puerto Rico AAA Portfolio Target Maturity Fund, Inc. Puerto Rico Fixed Income Fund, Inc. Puerto Rico Fixed Income Fund II, Inc. Puerto Rico Fixed Income Fund III, Inc. Puerto Rico Fixed Income Fund IV, Inc. Puerto Rico Fixed Income Fund V, Inc. Puerto Rico GNMA & US Government Target Maturity Fund, Inc. Puerto Rico Mortgage-Backed & US Government Securities Fund, Inc. Tax-Free Puerto Rico Target Maturity Fund, Inc. Tax-Free Puerto Rico Fund, Inc. Tax-Free Puerto Rico Fund II, Inc. Puerto Rico Investors Bond Fund I, Inc. Puerto Rico Investors Tax-Free Fund, Inc. Puerto Rico Investors Tax-Free Fund II, Inc. Puerto Rico Investors Tax-Free Fund III, Inc. Puerto Rico Investors Tax-Free Fund IV, Inc. Puerto Rico Investors Tax-Free Fund V, Inc. Puerto Rico Investors Tax-Free Fund VI, Inc. UBS IRA Select Growth & Income in Adversary Proceeding 19-00367	Sanchez Pirillo LLC	Attn: Gustavo Viviani-Meléndez, Janelle Reyes-Maisonet, José C. Sánchez-Castro, Alicia I. Lavergne-Ramírez 270 Muñoz Rivera Avenue Suite 1110 San Juan PR 00918	gviviani@sanpir.com jreyes@sanpir.com jsanchez@sanpir.com alavergne@sanpir.com	Email
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Counsel to Universal Insurance Company, Eastern American Insurance Agency, and Universal Group, Inc.	Universal Insurance Company	Attn: Roberto Del Toro Morales P.O. Box 11155 San Juan PR 00922-1155	rtoero@universalpr.com	Email
Federal Agency	US Army Corps of Engineers	Attn: Scott A. Spellmon 441 G St., NW Washington DC 20548		First Class Mail
Office of the United States Attorney for the District of Puerto Rico	US Attorney for the District of Puerto Rico	Attn: Rosa E. Rodriguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918		First Class Mail
Federal Agency	US Department of Agriculture	Attn: Thomas J. Vilsack 1400 Independence Ave., SW Washington DC 20250		First Class Mail
Federal Agency	US Department of Commerce	Attn: Gina M. Raimondo 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
Federal Agency	US Department of Education (ED)	Attn: Miguel Cardona 400 Maryland Ave., SW Washington DC 20202		First Class Mail

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau	US Department of Justice	Attn: Ward W. Benson, Trial Attorney, Tax Division Post Office Box 227 Ben Franklin Station Washington D.C. 20044	wardlow.w.benson@usdoj.gov	Email
Federal Agency	US Department of Justice (DOJ)	Attn: Merrick Garland 950 Pennsylvania Ave., NW Washington DC 20530		First Class Mail
Federal Agency	US Department of Labor (DOL)	Attn: Martin J. Walsh 200 Constitution Ave NW Washington DC 20210		First Class Mail
US Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Mary Ida Townson Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922	USTP.Region21@usdoj.gov	Email
Counsel to Cooperativa de Seguros Múltiples de Puerto Rico	Valdes Ortiz Law Offices, PA	Attn: Hector E. Valdes Ortiz 8461 Lake Worth Rd. Suite 420 Lake Worth FL 33467	hvaldes@v-olaw.com	Email
Counsel to creditors Carlos Pérez Molina, Ana Figueroa Colón and their Legal Partnership of Acquisitions	Valenzuela-Alvarado, LLC	Attn: José Enrico Valenzuela-Alvarado MCS Plaza, 255 Ponce de León Avenue Suite 825, Hato Rey San Juan PR 00917-1942	jeva@valenzuelalaw.net jose.enrico.valenzuela1@gmail.com	Email
Attorney for Maria C. Figueroa Torres	Vanessa Hernández Rodríguez	Attn: Vanessa Hernández Rodríguez Street Aurora 4140, Suite 1 Ponce PR 00717-1203	hernandezrodriguez.v@gmail.com	Email
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Counsel to Learning Alliances, LLC	Vidal, Nieves & Bauzá, LLC	Attn: Roxana Cruz-Rivera, Esq. B7 Tabonuco Street, Suite 1108 Guaynabo PR 00968		First Class Mail
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Counsel to National Public Finance Guarantee Corporation	Weil, Gotshal & Manges LLP	Attn: Gabriel A. Morgan 700 Louisiana Street Suite 1700 Houston TX 77002	gabriel.morgan@weil.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Softek, Inc. and Insight Management Group, Inc.,	William M. Vidal-Carvajal Law Office, P.S.C.	Attn: William M. Vidal-Carvajal, Esq. MCS Plaza, Ponce de Leon Avenue Suite 801 San Juan PR 00917	william.m.vidal@gmail.com	Email
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Interested Party	William Santiago-Sastre, Esq.	Attn: William Santiago-Sastre, Esq. USDCPR 201106 PO Box 1801 Sabana Seca PR 00952-1801	wssbankruptcy@gmail.com	Email
Counsel to the Ad Hoc Group of General Obligation Bondholders	Willkie Farr & Gallagher LLP	Attn: Mark T. Stancil 1875 K Street, N.W. Washington DC 20006-1238	mstancil@willkie.com	Email
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Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico	Young Conaway Stargatt & Taylor, LLP	Attn: James L. Patton, Robert S. Brady, Michael S. Neiburg Rodney Square 1000 North King Street Wilmington DE 19801	jpatton@ycst.com rbrady@ycst.com mneiburg@ycst.com	Email

**Exhibit B**

Exhibit B

Notice Parties Service List

Served via first class mail and email

NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	POSTAL CODE	EMAIL
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Banco Popular de Puerto Rico	Attn:: Jorge Velez	209 Ave Muñoz Rivera	Edificio Norte Piso 4	San Jaun	PR	00918	Jorge.Velez@popular.com

**Exhibit C**

Exhibit C

Additional Notice Parties Service List

Served via email

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Godfrey & Kahn S.C.	Attn: Brady C. Williamson; Katherine Stadler	One East Main Street	Suite 500	Madison	WI	53703-3300	bwilliam@gklaw.com; kstadler@gklaw.com
Puerto Rico Department of Treasury	Attn: Reylam Guerra Goderich, Omar E. Rodríguez Pérez, Angel L. Pantoja Rodríguez, Francisco Parés Alicea & Francisco Peña Montañez	PO Box 9024140		San Juan	PR	00902-4140	Reylam.Guerra@hacienda.pr.gov; Rodriguez.Omar@hacienda.pr.gov; angel.pantoja@hacienda.pr.gov; francisco.pares@hacienda.pr.gov; Francisco.Pena@hacienda.pr.gov